

SENATE BILL 658

Q2

(0lr2566)

ENROLLED BILL

— Budget and Taxation/Ways and Means —

Introduced by **Senators DeGrange, Astle, and Rosapepe**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – ~~Habitat for Humanity of the~~**
3 **~~Chesapeake ReStore~~ Arundel Habitat for Humanity, Inc.**

4 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
5 municipal corporation in Anne Arundel County to grant, by law, a property tax
6 credit against the county or municipal tax imposed on certain real property that
7 is owned by ~~Habitat for Humanity of the Chesapeake ReStore~~ Arundel Habitat
8 for Humanity, Inc.; authorizing the governing body of Anne Arundel County or
9 of a municipal corporation in Anne Arundel County to provide, by law, for the
10 amount, terms, scope, and duration of the credit and to provide for any other
11 provision necessary to carry out the tax credit; providing for the application of
12 this Act; and generally relating to a property tax credit for certain real property
13 owned by ~~Habitat for Humanity of the Chesapeake ReStore~~ Arundel Habitat for
14 Humanity, Inc.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 BY repealing and reenacting, with amendments,
 2 Article – Tax – Property
 3 Section 9–303(b)
 4 Annotated Code of Maryland
 5 (2007 Replacement Volume and 2009 Supplement)

6 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
 7 MARYLAND, That the Laws of Maryland read as follows:

8 **Article – Tax – Property**

9 9–303.

10 (b) (1) The governing body of Anne Arundel County or of a municipal
 11 corporation in Anne Arundel County may grant, by law, a property tax credit under
 12 this section against the county or municipal corporation tax imposed on real property
 13 that is:

14 (i) owned by a nonprofit community civic association or
 15 corporation; and

16 (ii) dedicated by plat or deed restriction to the use of the lot
 17 owners in the community, if the use is not contingent on the payment of:

18 1. dues to the association or corporation, unless the dues
 19 are used only to improve or maintain the property of the community; or

20 2. compensation for admission to or use of the property,
 21 unless the compensation is used only to improve or maintain the property of the
 22 community.

23 (2) The governing body of Anne Arundel County may grant, by law, a
 24 property tax credit under this section against the county tax imposed on real property
 25 that is:

26 (i) owned by the Village Commons Community Center,
 27 Incorporated; or

28 (ii) leased by Anne Arundel Community College at Arundel
 29 Mills.

30 **(3) (I) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR**
 31 **OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY**
 32 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
 33 **MUNICIPAL CORPORATION TAX IMPOSED ON REAL PROPERTY THAT IS OWNED**
 34 **BY ~~HABITAT FOR HUMANITY OF THE CHESAPEAKE RESTORE~~ ARUNDEL**

1 HABITAT FOR HUMANITY, INC., AND IS LOCATED AT 8101 ~~FT.~~ FORT
 2 SMALLWOOD ROAD, BALTIMORE, MARYLAND ~~AND OR~~ 8104 PARKWAY DRIVE IN,
 3 BALTIMORE, MARYLAND ~~21226~~.

4 (ii) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR
 5 OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY
 6 LAW, FOR:

7 1. THE AMOUNT, TERMS, SCOPE, AND DURATION OF
 8 THE CREDIT GRANTED UNDER THIS PARAGRAPH; AND

9 2. ANY OTHER PROVISION NECESSARY TO
 10 ADMINISTER THE CREDIT GRANTED UNDER THIS PARAGRAPH.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 12 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
 13 2010.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.